

## **Executive Summary**

For calendar year 2006, the County Administrator is recommending appropriations of \$1.2 billion across all county funds, a \$24.2 million, or 2%, increase from the \$1.18 billion appropriation adopted for 2005. (The increase is primarily related to the radio notes in debt service.) The total 2006 budget also includes \$1.18 billion in entitlements, a decrease of \$10.7 million from 2005. These largely Medicaid-related payments are funded by the state and federal government and distributed by the department of Job and Family Services (JFS) to local recipients. The total 2006 budget, including entitlements, is \$2.38 billion.

The general fund recommended budget for 2006 totals \$249.96 million, a \$0.77 million, or 0.3%, increase from the adopted 2005 budget. The general fund budget is structurally balanced, with ongoing revenues in excess of ongoing expenditures by \$421,611. Putting County spending within the context of the last several years, the general fund budget is \$8.3 million (3.2%) less than the \$258.3 million budget adopted just two years ago. At the same time, the cumulative inflation rate during this period has been in excess of 6%.

Some of the key issues in the 2006 budget follow.

- Special levy property tax will be reduced by approximately \$2.2 million in 2006. Approximately \$1 million will be reduced through a transfer from the general fund to the special levies, accounting for the estimated interest earnings attributable to levy funds. An additional \$1.2 million of property tax relief will be provided in the indigent care levy in 2006.
- The county continues to provide a property tax rollback to owner-occupied residential property owners. The 2006 rollback is calculated at \$20.1 million, and \$155.1 has been provided between 1997-2005, following voters' approval of a 0.5% sales tax for the construction of sports facilities and associated riverfront development.
- There are no staff layoffs. Across all funds, the budget includes a net reduction of 32 full time equivalent (FTE) positions. The general fund budget includes a net increase of 7 FTEs from the current year budget. The budget includes a 2% general wage increase for non-bargaining unit employees and provides for wage increases necessary to meet various collective bargaining agreements.
- General fund departmental budgets contain significant reductions in order to present a balanced budget. In addition to increased turnover assumptions, budget staff identified additional non-personnel cuts. As a result, many departments are funded in 2006 at levels less than the 2005 allocation. It is expected that prudent management will allow departments to operate effectively with these amounts.
- The general fund reserves are projected to be \$29 million at year-end 2005, including the unrestricted component of the Budget Stabilization fund. For 2006,

general fund reserves are projected to be \$30 million, or 12.1% of the ongoing general fund budget expenditure level of \$248 million.

- The debt service budget includes several new borrowings for next year. They include: three recently completed or in progress projects – Communication Center Upgrade, Phase 1 - Emergency Equipment, Communication Center Phase 2 – HVAC, and the Regional Emergency Management Agency at Radcliff. Late in 2006, the Board will need to make a policy decision about payment of the radio notes. In 2001, \$19.4 million was set aside to pay the note when it came due. The Board could retire the notes at that time or could finance some or all of \$19.4 million through a long-term bond.
- The 2006 recommended budget includes support for a significant reorganization of the Public Defender's office. Through this reorganization, staff felony and appeals units will be created. Further streamlining of the management of the office with a focus on quality service delivery will also take place.
- New voting equipment will be implemented by the county's Board of Elections during 2006 as required by the Help America Vote Act (HAVA). The majority of the \$10.5 million purchase is funded by the State, however, a shortfall of up to \$2.2 million requires local funding during 2006. This shortfall, which amounts to an unfunded mandate, is included in the recommended capital program. The new system must be in place for the May 2006 primary. The Ohio Secretary of State will fund extensive training for pollworkers and voters.

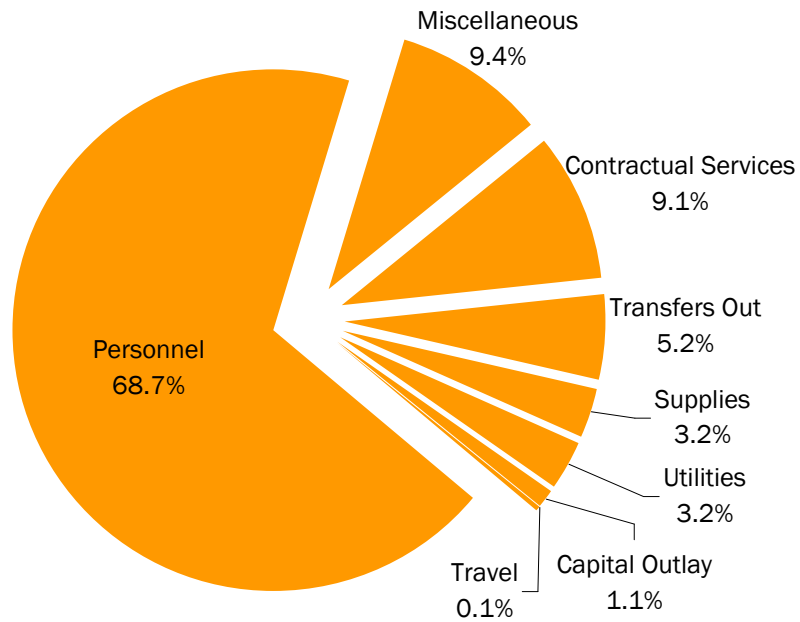
The 2006 proposed budget contains 6,302 positions. The general fund supports 3,082, a net increase of seven compared to 2005. County restricted funds support 3,220 positions, a net decrease of 39 from 2005.

The 2006 capital improvement plan includes \$591.7 million in approved and recommended capital improvement projects. Four new projects have been added to the 2005 plan, including \$11.5 million in three new recommended and approved projects. Funding has been provided for two of the projects in the 2006 budget: the Museum Center Master Plan is funded by the Museum Center levy, and the Board of Elections voting equipment is funded by the State of Ohio and a planned debt issuance. No funding has been provided for the third project, the proposed county jail, as the county will determine the most prudent funding method for the project after completion of the study currently in progress.

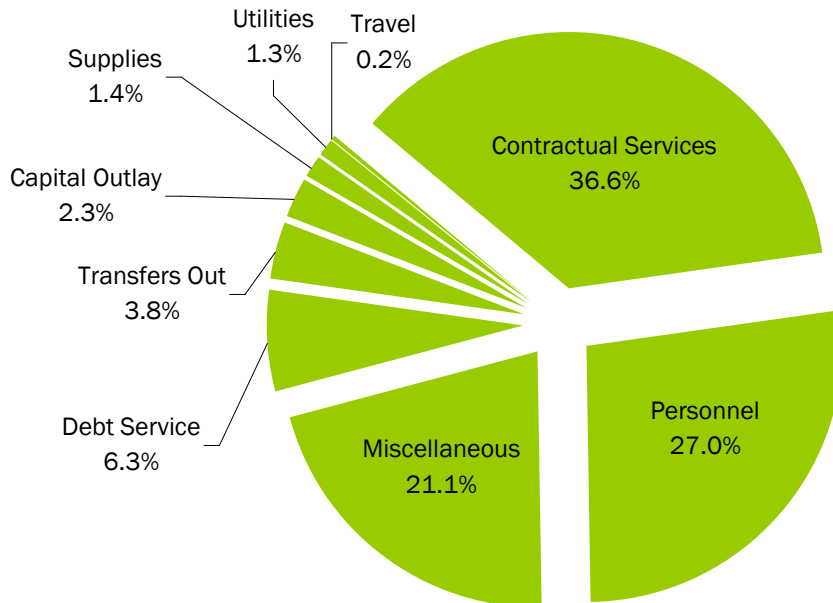
The general fund reserve, or fund balance, is projected to be \$30 million at the end of 2006, 12.1% of ongoing expenditures. The Board of County Commissioners has adopted a budget goal to increase the undedicated general fund reserves to 20%. The 2006 projected balance is an increase of \$1 million from the estimated balance of \$29 million at the end of 2005 (11.9% of 2005 budgeted ongoing expenditures).

## 2006 Administrator's Recommended Budget

General Fund Expenditures by Category



All Fund Expenditures by Category



Miscellaneous expenses include insurance, repair & maintenance, rentals, and payments to other entities.

All fund miscellaneous expenses include JFS room & board payments for foster care and guardianships, and exclude entitlements.

## **Budget Highlights - General Fund**

The general fund revenues total \$248.7 million. In addition to these revenues, there is another \$2.6 million in available resources for 2006. \$1.2 million represents the second year allocation of the inmate phone contract monies received in a lump sum in 2005 and \$1.4 million are the residual monies from closed capital projects. The total resources available for 2006 are \$251.3 million. Expenditures are \$249.96 million, including \$1.94 million in non-recurring expenditures. The fund is structurally balanced, in other words on-going revenues exceed on-going expenditures.

### **Economic Development**

**Economic Development Department** - The 2006 budgets for Hamilton County Development Corporation (HCDC) and Greater Cincinnati Partnership contain funding to promote job creation, retention and workforce development throughout the County.

**Community Development** continues to administer the Home Improvement Program.

### **General Government**

**Auditor** – The six-year re-evaluation of real property was completed in 2005. This mandated effort will be reflected in 2006 Real Property Tax revenues.

**Administrative Services** –The Administrative Services budget will witness an increase in 2006 personnel cost. This is due to the re-allocation of cost of purchasing staff from JFS to the General Fund. The OSU Extension budget remains flat and will cover costs related to 4-H Youth Services and the Green Industry.

The **Board of Elections** will be required to convert their voting equipment by the May elections in 2006. This results in \$2.2 million in additional costs for the portion of the system not covered by the State as well as changes in how business is done.

The **Board of Zoning Appeals** hears cases from residents that are dissatisfied with rulings from the Rural Zoning Commission.

The **Building Inspections** budget shows a steady increase in permit revenues due to a low interest borrowing market.

The **CAGIS** budget includes capital requests for one-half of the five-year cyclical aerial imaging project and for the replacement of the county permitting system server.

The **Telecommunication Division** of the **Communication Center** received \$3.6 million in 2005 for the inmate phone contract. This is a three-year contract and the amount was received as one lump sum. There will be one year remaining on the contract for 2007.

**County Facilities** budget includes a 70% (nearly \$1 million) increase in natural gas heating costs in the 2006 budget, consistent with market trends. The department has also added two new FTEs: a safety trainer (which reduces spending for contracted training services mandated by OSHA) and a CAFM manager (which reduces cost for architectural services by overseeing the computer-aided facilities management systems in-house.) \$2.1 million dollars has been budgeted for county capital maintenance projects. This amount may vary each year as a result of departmental requests, cost estimates and prioritization of needed repairs.

The **HAMCO** budget reflects decreases in 2006 due to the reassignment of County Commissioner and website computer support to other departments. The budget includes funding for an upgrade of the county e-mail system, and for migration to Microsoft Active Directory.

The **IPAC** budget contains funding for various IT projects approved for 2005 but delayed, as well as four new projects.

The **Personnel Department** will be responsible for several labor negotiations occurring in 2006. This will likely increase costs for consultants relating to these contracts.

The **County Recorder** has begun to implement a 'hot site' in 2005 at the Communications Center that will allow them to continue operations without interruption if there were to be any unforeseen stoppages at the County Administration Building. The Recorder is also awaiting state approval for legislation that would allow them to accept electronic signatures. They have a project planned that has been approved by the Information Processing Advisory Committee (IPAC). Revenue is not coming in at the projected levels given the status of interest rates and the housing market.

**Regional Planning Commission** budget includes a non-recurring appropriation for the updating of the permitting system server.

The **Rural Zoning** budget reflects a decrease in 2006 revenue as a result of jurisdictions implementing zoning programs in the past.

The **Treasurer's** 2006 interest projection reflects an increase from 2005 as a result of increased interest earnings from investments.

### **Judicial**

In 2006, the **Clerk of Courts** capital outlay appropriation is increasing as a result of United States Postal Service 12/31/2006 deadline for the use of Phase III postage meters.

The County funds a continuation budget for the operation of the **Court of Appeals**. All personnel and related costs are funded by the State of Ohio.

The budgets for the **Court of Common Pleas, Municipal Court, Court Reporters and Probation** have been reduced through the elimination of vacancies and the shifting of expenses to special revenue funds. The increase in the Court of Common Pleas is a result of a centralization of technology contract oversight and payment through CMSNet. This has moved funds that were paid out of multiple other courts/agencies into one central location within the Court of Common Pleas. This has resulted in an overall reduction in contract costs and streamlined administrative operations. The administration of the contract with Talbert House for services at 1617 Reading Road has been moved from Probation to Pre-Trial Services in Municipal Court. Additionally, in late 2005, Municipal Court eliminated a contract for interpreters by adding 4 FTEs to their in-house staff which created savings overall. The court reporters are replacing a quarter of their writers annually at a cost of \$45,000. It is anticipated that the Electronic Monitoring Unit will be moving from within the Probation Department to the Sheriff's Office.

The **Court of Domestic Relations** budget decreased due to the centralization of the Court Management System contract payments in the Court of Common Pleas.

The **Juvenile Court** 2006 budget shows a considerable decrease (\$1.6 million) from 2005, due to the centralizing of Court Management System contract payments in the Court of Common Pleas.

The **Probate Court** budget has decreased in 2006 from its budget request in 2005. The primary decrease is the introduction of its in-house court management system that eliminates the need for an ongoing contract with ProWare for support of the previous system.

The **Public Defender's** budget is increasing primarily due to the costs associated with contracted attorneys and assigned counsel. The 2006 budget includes funding for these services at a level that is expected to cover all expenses without the need for the department to request supplemental appropriations. During 2006, the Public Defender's office will implement an AT Hudson recommendation to create an Internal Felony Unit. This 4-person team will include one senior and three junior attorneys to handle felony cases that are currently only handled by Assigned Counsel from outside the department. There also will be an internal Appellate Counsel added who will handle internal appeals at all levels as well as mentor assigned counsel handling appeals. Three investigators will be hired to work on any type of case as needed. These changes will add some felony and appeals cases to the workload within the Public Defender's office and should reduce assigned counsel costs relative to the number of cases handled by each in-house attorney. The projected percentage of cases to be handled by the new units is 15%. With the retirement of the Deputy Administrator, a replacement will be hired early to begin implementing any approved organizational changes. New computer equipment will be purchased to complete department-wide distribution and will free up needed office space as well. Given the transitional situation in the Office, a consultant specializing in Public Defender operations will be hired to report on additional opportunities for efficiencies.

## **Public Safety**

The **Coroner's** budget reflects an increase for laboratory equipment which will increase productivity and impact the turn-around time for some test results.

The **Prosecutor's** department has assigned two attorneys to assist JFS with their audit.

Key items in the **Sheriff's** 2006 budget include:

- Substantial increases to fuel oil expenditures. The Sheriff has had to ask for supplemental or transfer appropriations to cover additional fuel costs in both of the last two years.
- COPS MART mobile data computers (\$270,000) to complete the implementation of the community-oriented policing initiative.

## **Public Works**

**Public Works'** budget includes the reassignment of two positions dealing with earth movement issues to the Soil and Water Conservation District.

## **Social Services**

**Veterans' Services'** budget reflects an increase in relief payments to veterans in need as a result of continued fighting in Iraq.

## **Debt Service**

The **Debt Service** budget provides funding for all 2006 obligations for debt currently outstanding. It also provides funding for debt service on three recently completed or in progress projects – Communication Center Upgrade, Phase I, Communication Center Phase 2 (HVAC) and the Regional Emergency Management Agency at Radcliff. The budget anticipates a late fall issuance.



## General Fund Revenues for the 2006 Budget

<u>Department</u>	<u>Current Year</u> <u>Budget</u> <u>2005</u>	<u>Budget Office</u> <u>Estimate</u> <u>2005</u>	<u>Department</u> <u>Request</u> <u>2006</u>	<u>Preliminary</u> <u>Recommend</u> <u>2006</u>	<u>Administrator's</u> <u>Recommend</u> <u>2006</u>
Administrative Services	\$5,836,436	\$8,414,364	\$5,019,840	\$5,183,899	\$6,071,256
Auditor	\$151,829,946	\$149,856,023	\$149,758,308	\$153,349,138	\$155,120,679
Board of County Commissioner	\$0	\$0	\$0	\$0	\$0
Board of Elections	\$348,550	\$388,087	\$1,612,700	\$1,612,700	\$1,612,700
Board of Zoning Appeals	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
Building Inspections	\$2,449,000	\$2,410,808	\$2,474,000	\$2,474,000	\$2,574,000
Clerk of Courts	\$14,863,583	\$13,393,083	\$13,951,400	\$13,951,400	\$14,574,400
Communications Center	\$4,700,000	\$3,959,818	\$970,000	\$70,000	\$200,000
Community Development	\$0	\$0	\$0	\$0	\$0
Coroner	\$1,022,100	\$909,831	\$984,700	\$984,700	\$984,700
County Administrator	\$1,001,940	\$998,030	\$748,540	\$748,540	\$1,248,540
County Engineer	\$0	\$0	\$0	\$0	\$0
County Facilities	\$1,017,773	\$1,113,010	\$0	\$1,252,000	\$1,577,000
County Personnel	\$0	\$2,652	\$0	\$0	\$2,900
Court of Appeals	\$100	\$301	\$500	\$500	\$500
Court of Common Pleas	\$35,000	\$27,565	\$25,000	\$25,000	\$27,000
Court of Domestic Relations	\$1,241,213	\$1,153,753	\$1,297,600	\$1,297,600	\$1,297,600
Court Reporters	\$20,000	\$26,264	\$20,000	\$20,000	\$22,000
Debt Service	\$0	\$0	\$0	\$0	\$0
IPAC	\$0	\$0	\$0	\$0	\$0
Job and Family Services	\$0	\$0	\$0	\$0	\$0
Juvenile Court	\$21,399,831	\$19,799,120	\$19,942,211	\$19,292,211	\$19,302,211
Municipal Court	\$201,147	\$74,549	\$711,895	\$134,371	\$134,371
Probate Court	\$1,025,500	\$956,900	\$1,011,800	\$1,011,800	\$1,028,800
Probation	\$3,727,162	\$2,240,228	\$827,915	\$779,915	\$1,108,387
Prosecutor	\$3,878,487	\$3,474,739	\$3,404,545	\$3,404,545	\$3,404,545
Public Defender	\$4,068,784	\$3,983,132	\$3,641,800	\$3,641,800	\$3,841,800
Public Works	\$754,589	\$660,561	\$79,500	\$596,000	\$634,700
Recorder	\$6,500,000	\$5,709,460	\$5,500,000	\$5,500,000	\$5,700,000
Rural Zoning Commission	\$310,200	\$229,051	\$297,200	\$297,200	\$226,200
Sheriff	\$8,245,621	\$8,243,450	\$8,377,130	\$8,530,130	\$8,530,130
Treasurer	\$17,305,427	\$18,425,410	\$17,958,477	\$17,958,477	\$19,342,700
Veterans Service Commission	\$105,000	\$105,000	\$0	\$105,000	\$105,000
	\$251,904,890	\$246,572,691	\$238,632,561	\$242,238,426	\$248,689,619





**General Fund Expenditures  
for the 2006 Budget**

<u>Department</u>	<u>Current Year</u> <u>Budget</u> <u>2005</u>	<u>Budget Office</u> <u>Estimate</u> <u>2005</u>	<u>Department</u> <u>Request</u> <u>2006</u>	<u>Preliminary</u> <u>Recommend</u> <u>2006</u>	<u>Administrator's</u> <u>Recommend</u> <u>2006</u>
Administrative Services	\$10,372,798	\$11,224,936	\$9,314,458	\$13,513,485	\$10,951,688
Auditor	\$4,414,185	\$4,013,501	\$4,161,174	\$4,192,200	\$4,198,043
Board of County Commissioner	\$780,106	\$778,699	\$782,811	\$782,811	\$770,985
Board of Elections	\$5,722,473	\$5,531,281	\$7,402,713	\$7,219,019	\$6,800,297
Board of Zoning Appeals	\$97,650	\$88,436	\$99,105	\$99,105	\$97,900
Building Inspections	\$2,206,908	\$2,104,212	\$2,279,965	\$2,246,465	\$2,110,295
CLEAR	\$0	\$0	\$0	\$0	\$0
Clerk of Courts	\$15,228,505	\$14,966,355	\$16,527,166	\$15,884,874	\$15,148,341
Communications Center	\$2,362,042	\$2,298,662	\$2,735,449	\$2,658,749	\$2,378,957
Community Development	\$93,465	\$87,761	\$97,487	\$94,492	\$90,719
Coroner	\$3,592,855	\$3,438,746	\$4,202,105	\$3,965,191	\$3,634,842
County Administrator	\$2,925,087	\$2,874,939	\$2,727,415	\$2,621,439	\$2,215,216
County Engineer	\$895,091	\$895,091	\$905,000	\$905,000	\$905,000
County Facilities	\$17,852,637	\$17,837,435	\$36,561,868	\$20,761,361	\$18,649,035
County Personnel	\$1,677,741	\$1,539,466	\$1,765,873	\$1,709,873	\$1,598,536
Court of Appeals	\$194,699	\$184,527	\$148,500	\$138,500	\$113,555
Court of Common Pleas	\$8,920,094	\$8,447,242	\$10,945,096	\$10,909,058	\$9,843,384
Court of Domestic Relations	\$5,625,850	\$5,578,461	\$5,671,807	\$5,672,341	\$5,441,207
Court Reporters	\$2,521,249	\$2,373,624	\$2,902,489	\$2,675,223	\$2,416,259
Debt Service	\$8,055,295	\$8,055,295	\$27,386,815	\$27,386,815	\$7,383,742
Economic Dev Department	\$1,299,000	\$1,299,000	\$1,299,000	\$1,299,000	\$1,299,000
Emergency Management	\$408,409	\$408,391	\$750,255	\$788,300	\$679,099
IPAC	\$1,199,863	\$581,104	\$723,767	\$723,767	\$710,472
Job and Family Services	\$1,954,216	\$1,953,276	\$1,947,379	\$1,926,730	\$1,926,730
Juvenile Court	\$32,856,545	\$31,941,575	\$33,181,184	\$33,008,932	\$31,630,067
Municipal Court	\$6,730,391	\$6,642,816	\$8,086,358	\$7,886,330	\$7,191,779
Probate Court	\$3,309,467	\$3,030,273	\$3,230,109	\$3,231,063	\$3,210,966
Probation	\$10,837,760	\$10,358,365	\$10,812,208	\$10,829,055	\$10,157,278
Prosecutor	\$13,162,971	\$13,047,579	\$14,120,821	\$13,962,638	\$13,487,644
Public Defender	\$11,257,138	\$11,745,947	\$12,805,111	\$12,758,376	\$11,966,032
Public Works	\$1,731,164	\$1,560,952	\$1,864,349	\$1,698,646	\$1,597,041
Recorder	\$2,368,749	\$2,235,635	\$2,449,028	\$2,451,759	\$2,323,489
Rural Zoning Commission	\$438,206	\$427,762	\$441,999	\$441,999	\$438,621
Sheriff	\$65,834,100	\$64,904,883	\$70,985,435	\$69,707,403	\$66,089,497
TASC	\$0	\$0	\$0	\$0	\$0
Treasurer	\$1,129,918	\$1,308,300	\$1,317,429	\$1,337,419	\$1,275,897
Veterans Service Commission	\$1,128,652	\$1,107,703	\$1,241,448	\$1,241,448	\$1,230,821
	\$249,185,279	\$244,872,229	\$301,873,177	\$286,728,871	\$249,962,436

## Projected Fund Balance - General Fund, 2006

*(in thousands)*

Cash balance 12/31/2004 less Budget Stabilization Fund monies	\$ 29,470
Plus: Advances due the general fund	2,752
Less: Encumbrances 12/31/2004	(11,800)
Fund balance, 12/31/2004	\$ 20,422
Plus: Loan to Woodlawn receivable - Not available for appropriation	1,666
Plus: Unallocated Budget Stabilization Fund	7,500
Adjusted fund balance 12/31/2004	\$ 29,588
Plus: 2005 Projected Revenues	246,573
Minus: 2005 Estimated Expenditures	(244,872)
Plus: Prior year encumbrance cancellations	477
Minus: Woodlawn loan payment receivable (for 2005 payment)	(333)
Minus: Communications Center payments reserved for 2006-07	(2,400)
Projected fund balance 12/31/2005	\$ 29,032
Plus: 2006 Budgeted Revenues	248,690
Minus: 2006 Budgeted Expenditures	(249,962)
Plus: Communications Center Payment reserved for 2006	1,200
Plus: Unexpended capital project funds	1,414
Minus: Woodlawn loan payment receivable (for 2006 payment)	(333)
Projected fund balance 12/31/2006	30,040

### Reserve Requirement

Total 2006 budgeted expenditures	249,962
Minus: Non-recurring expenditures	(1,944)
Total ongoing expenditures	\$ 248,018
Reserve requirement: 20% of ongoing expenditures	\$ 49,604
Fund balance, 12/31/04 (12.2% of ongoing 2004 expenditures)	\$ 29,588
Projected fund balance, 12/31/05 (11.9% of ongoing 2005 expenditures)	\$ 29,032
Projected fund balance, 12/31/06 (12.1% of ongoing 2006 expenditures)	\$ 30,040

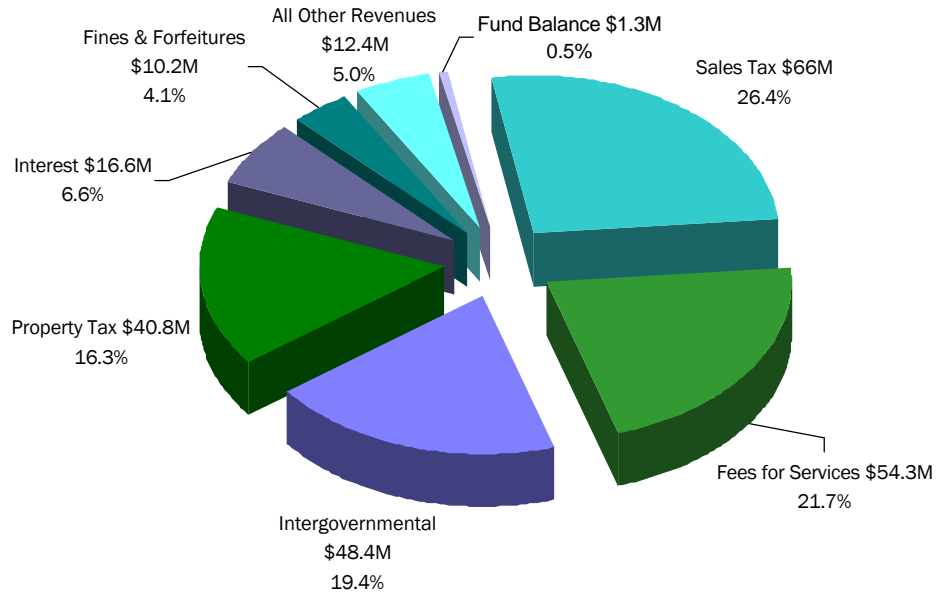
## General Fund Non-Recurring Expenditures

2006 Administrator's Recommended Budget

Department	Non-Recurring Item Description	Revenue Amount	Expense Amount
Juvenile Court	Youth Center Facilities, processor for video matrix of security cameras		10,000
Municipal Court	Judges office furniture		40,000
Recorder	Film processor		42,000
Clerk	Paragon Machine		110,000
Probate Court	Gainsharing payment - Court Management System Project		41,285
IPAC	All IPAC project funding		710,472
Public Works, Regional Planning, Building Inspections	General Fund portion of CAGIS permits server replacement (every five years)		82,475
Personnel	Unusually high # of bargaining unit negotiations		30,000
Admin Services/CAGIS	1/2 general fund portion of CAGIS' five-year cyclical aerial photo reflight (1/2 to be billed in 2007)		12,750
Public Works	General fund portion of plotter printer (\$7,500), dump truck (\$21,840), engineering copier (\$5,850)		35,190
Admin Services/HAMCO	Email system upgrade (\$72,000), Microsoft support due to delay of Active Directory installation (\$80,000)		152,000
Sheriff	COPSMART Mobile Data Computers		270,000
Facilities	Replacement of copier (\$9,000), van (\$20,000), office furniture (\$4,000)		33,000
Debt Service	Balance of premium from 2004 GO issue - reduces GF subsidy in 2006		(497,105)
Telecommunications	Upgrade software & hardware for call accounting system and upgrade telephone communicator		90,000
Public Defender	Start-up costs for 6 new felony staff		12,000
Econ Dev	Port (35K), Partnership (250K), No.Cinti CVG (250K)		535,000
County Administrator	Unearmarked Commissioner initiatives		235,360
Auditor	Return of County's share of REA accumulated fund balance	250,000	
	<b>Total</b>	<b>250,000</b>	<b>1,944,427</b>
General fund revenues		248,689,619	
Non-recurring revenues		(250,000)	
Ongoing revenues		<u>248,439,619</u>	
General fund expenditures			249,962,436
Non-recurring expenditures			<u>(1,944,427)</u>
Ongoing expenditures			248,018,009
<b>Ongoing revenues in excess of ongoing expenditures</b>			<b>421,611</b>

## 2006 General Fund Resources

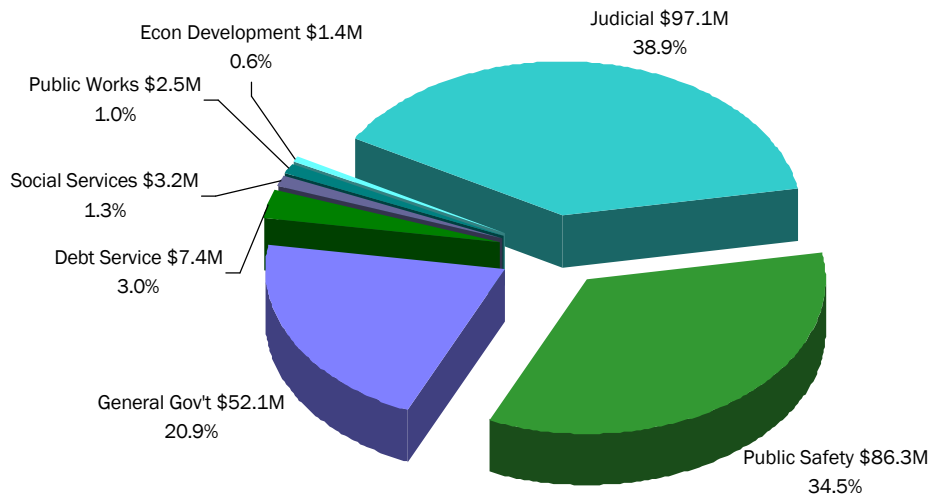
Total: \$249.96 Million



The "all other revenues" category includes transfers from restricted funds, unclaimed funds, auction proceeds, donated funds, loan repayments, various reimbursements and other revenues.

## 2006 General Fund Expenditures

Total: \$249.96 Million



## General Fund Full-Time Equivalents

2006 Budget by Department

<b>Department</b>	<b>2004 Actual</b>	<b>2005 Budget</b>	<b>2005 Actual (as of 12/31/05)</b>	<b>2006 Recommend</b>
Administrative Services	21.15	23.35	28.60	28.60
Auditor	54.15	52.65	52.65	50.15
Board of County Commissioners	11.00	11.00	11.00	11.00
Board of Elections	43.30	43.30	43.30	42.40
Board of Zoning Appeals	1.95	1.95	1.95	1.95
Building Inspections	29.50	29.50	29.50	29.50
Clerk of Courts	275.09	275.09	275.09	275.09
Communications Center	11.08	11.08	11.08	11.08
Community Development	1.50	1.50	1.50	1.50
Coroner	40.65	43.85	43.85	42.95
County Administrator	8.37	10.25	10.25	10.25
County Facilities	94.00	91.00	91.00	93.00
County Personnel	16.40	16.63	16.63	16.62
Court of Common Pleas	86.75	85.85	85.35	85.35
Court of Domestic Relations	82.00	82.00	82.00	82.00
Court Reporters	47.00	42.50	42.50	42.50
Juvenile Court	542.33	547.12	547.12	546.03
Municipal Court	110.75	113.75	115.88	115.88
Probate Court	46.59	44.93	44.93	44.93
Probation	190.75	189.75	190.50	190.50
Prosecutor	198.42	196.59	201.05	201.05
Public Defender	104.00	104.00	104.00	112.00
Public Works	25.36	25.75	25.75	22.71
Recorder	40.46	42.02	42.02	42.00
Rural Zoning Commission	8.10	8.10	8.10	8.10
Sheriff	943.00	943.40	943.40	948.40
Treasurer	18.85	18.45	18.45	17.75
Veterans Service Commission	9.15	9.15	9.15	9.15
<b>Total</b>	<b>3,061.65</b>	<b>3,064.51</b>	<b>3,076.60</b>	<b>3,082.44</b>

## Changes to Full Time Equivalents

General Fund, 2004-2006

**Administrative Services** FTEs increased by 5.25 due to the reallocation for purchasing staff from DJFS to Administrative Services.

**Auditor** - The Auditor decreased staff by 2.5 FTE's in the Real Estate Assessment division. Two of the FTEs were reduced by attrition, and .5 FTEs were shifted to Restricted Funds.

**Board of Elections** - The decrease in FTEs is due to adjusting a Board member's FTE figure which was incorrectly stated in 2005.

**Coroner** - The increase in the 2005 budget consists of an Evidence Technician resuming full-time hours, a Firearms Examiner and a DNA Analyst. The decrease in 2006 FTEs is the result of adjusting some full-time employees to part-time employees.

**County Facilities** - The decrease in 2005 is due to the transfer of four maintenance workers to Juvenile Court and the addition of a cost estimator (offset by decreases in contractual services). In 2006 Facilities includes a safety trainer (which reduces spending for contracted training services mandated by OSHA) and a CAFM manager (which reduces cost for architectural services by overseeing the computer-aided facilities management systems in-house).

**Court of Common Pleas** - There was a net reduction due to various staff adjustments related in part to CMSNet.

**Court Reporters** - All vacancies were removed in 2005 and no new positions were requested for 2006.

**Juvenile Court** - In 2005 four positions were moved to Juvenile from County Facilities. Also, additional funding was provided for educational services staff. The 2006 reduction is the net result of changes involving grant-funded and seasonal and/or part-time positions.

**Municipal Court** - A contract for language interpretation was replaced with five FTEs that are in-house for better availability. This was combined with a reduction of staff for a net increase of 2.13 FTEs.

**Public Defender** - A new felony unit of four FTEs was added to handle serious felony cases, an appellate attorney was added to oversee internal appeals as well as mentor Assigned Appellate Counsel, and three investigators were added to serve all units.

**Probate Court** - The decrease in 2005 is due to the court's deletion of vacant positions for a court reporter, two magistrates and a PT investigator, the expansion of a part-time deputy clerk to full time, and the correction of one miscoded position.

**Prosecutor** - As a result of implementing the Sexual Predator Program in 2005 two FTEs were added during the year. Also in 2005, two positions were added to assist with the JFS audit. The remaining portion of the increase is due to adjustments to part-time schedules.

**Public Works** - The increase in 2005 is due to the General Fund portion of a temporary replacement position for an employee on military leave. The position is eliminated in 2006 with the return of the FTE from military service. The decrease in 2006 is also due to the transfer of two positions to Soil and Water per the Ohio Department of Natural Resources, and the recoding of the Stormwater Variance Board members.

**Sheriff** - The increase in 2005 is a portion of the new FTE added for concealed carry licensing during 2004. In 2006 four positions are included to staff the security station at the Taft Center and one new township patrol officer is funded by Symmes Township.

**Recorder** - In 2005, there was an addition of part-time, temporary employees.

**Treasurer** - The Treasurer shifted FTEs from the general fund to Delinquent Tax Assessment fund in the 2006 budget.

## **Budget Highlights - Restricted Funds**

### **Economic Development**

The **Community Development** budget remains relatively constant from 2005. The County is currently considering a consolidation of the Section 8 program with the Section 8 program operated by the CMHA (Cincinnati Metropolitan Housing Authority). The consolidation approach is in the early stages and the budget does not reflect any changes in staffing or funding.

### **Environmental Control**

The **Department of Environmental Services** continues to monitor air quality and provide recycling grants to jurisdictions.

### **General Government**

In 2005, the **Auditor's** Real Estate Assessment division completed the six-year real estate assessment through contracted services with Manatron. The increased revenues related to the re-evaluation will be received in 2006.

### **Health**

The **Alcohol and Drug Addiction Services (ADAS)** budget includes funds from two levies: the Indigent Health Care Levy and the Health and Hospitalization/Drake Levy. The ADAS budget related to the Indigent Health Care Levy decreases by 4% in 2006. The ADAS budget related to the Health and Hospitalization/Drake Levy decreases by 6%. ADAS will be supporting administrative costs from their special revenue fund versus using levy dollars for this expense. This reallocation of expense complies with the County's policy of using levy funding as the payor of last resort.

The levy for the **Board of Mental Retardation/Developmental Disabilities Levy (MRDD)** expired at the end 2004. On November 2, 2004, voters approved a new 3.62 mills MRDD levy. The 2006 anticipated expenditures for the MRDD levy are consistent with the levy plan.

The 2006 anticipated expenditures for the **Mental Health Board** levy are less than 2005 primarily as a result of reallocating expense to the Mental Health Board's special revenue fund. This reallocation of expense complies with the County's policy of using levy funding as the payor of last resort.

**Health and Hospitalization Levy/University and Children's Hospital.** The 2006 tax levy revenue estimate is less than the originally planned 2006 revenue. Due to the reduction in anticipated revenue and increased costs for medical services for inmates,

expenses of the Children with Medical Handicaps Program is being moved back to the Children's Services Levy in 2006.

**Health and Hospitalization Levy including Drake Hospital.** On November 2, 2004, voters passed a .84 mills replacement levy. The new levy will generate approximately \$16 million annually over the next five years, expiring in 2009. The annual distribution of the funds between Drake Center, Inc. and county entities must still be determined by the Board of County Commissioners.

### **Public Safety**

**Emergency Management** has received a significant increase in funding for support of the lease agreement with the City of Cincinnati for office space at 2000 Radcliff Drive. This also includes the Regional Emergency Operations Center. The total subsidy from the General Fund in 2006 has increased from 2005 by 64%.

The 2006 **CLEAR** budget is still over levy revenues due to the COPS MART initiative and some spending for replacement of the Sheriff's mugshot system. While CLEAR has a surplus in fund balance, the 2006 levy plan indicates a steadily decreasing balance in future years due to the expressed need of the CLEAR Advisory Board to continue to replace systems. The AFIS (fingerprinting) and jail management systems, as well as CLEAR infrastructure and bandwidth, and terminals at district police departments all have the potential for replacement in the coming years.

The **Dog Warden** will require a general fund subsidy in 2006 of \$325,000. This subsidy will continue in future years until strategies are found to increase sales of dog licenses.

The **Communication Center** requires a general fund subsidy in 2006 of \$1.2 million largely due to the 800MHz radio system maintenance contract. The detail rate will remain at \$14, the rate in effect for the past four years.

### **Recreational Activities**

**Riverfront** operating costs will be essentially unchanged from 2005 to 2006, with the exceptions of increased utility costs, scheduled changes in debt service, and the scheduled commencement of annual payments in lieu of taxes to the Cincinnati Public Schools for Great American Ball Park.

In March 2004, voters approved a five-year .20 mill levy for maintenance, operation and repair of the Cincinnati Union Terminal Building, occupied by the **Cincinnati Museum Center**. The new levy is anticipated to generate approximately \$3.5 million annually over the five-year term.

### **Public Works**

**Public Works'** Water Rotary Fund would fall into deficit spending in 2006 without the new general fund subsidy. The fund, which pays for fire hydrant repair and replacement



and debt service on water line projects in sections of western Hamilton County, is supported by a portion of water rates in unincorporated areas of the county.

The **County Engineer** includes funding to continue construction and maintenance of Hamilton County roads and bridges. The tax map costs are increasing in 2006 due to salary increases related to the staff that provides this service.

The **Metropolitan Sewer District** budget includes funding for the implementation of the capital project aspect of the Global Consent Decree. The District is requesting funding for thirty fewer positions than last year. While increases in the operating budget were generally held in check, the cost of utilities increased \$3.2 million and the cost of fringe benefits increased \$1.3 million. The proposed rate increase of 4% will provide the needed funding for this budget and compliance with debt covenants.

### **Social Services**

While the **Family and Children First Council** is spending down its fund balance, its executive committee members continue to provide funding for the Children First Plan—a substantial revenue stream to the Council. The FCFC fund balance is projected to decrease \$1.5 million between Jan. 2004 and Jan. 2007, leaving it below \$500,000 by 2007. The only substantial change in the 2006 budget is the decrease associated with the discontinuation of the LinkLine contract with the implementation of the United Way's 211 service in summer 2005.

**Job and Family Services** continues to await finalization of State Auditor and State Job and Family Services audits. The budget makes no appropriation for settlement of any audit findings, but sizable cash balances will be available should appropriations be necessary. The budget contains a significant customer service initiative, as JFS plans to implement a telephone recording system; this system will allow for better tracking of client needs while at the same time insuring that JFS employees provide appropriate service. As a means of helping to balance the Health and Hospitalization levy, the Children with Medical Handicaps Program has been moved to the Children's Services levy. The current levy period expires in 2006.

Expenditures for the **Senior Services** tax levy are approximately \$1.0 million more than the levy plan for the Council on Aging contract in order to continue to serve an increased number of clients. The original plan estimated the number of clients at 5,995 in 2006. The proposed funding for the Council on Aging will serve an estimated 6,339 clients.

### **Debt Service**

The **Debt Service** budget provides funding for all 2006 obligations for debt currently outstanding. It also provides funding for debt service on four new projects – Communication Center Upgrade, Phase I; Communication Center, Phase 2 (HVAC); Regional Emergency Management Agency at Radcliff; and voting equipment for the Board of Elections. The budget anticipates a late fall issuance.



## All Funds Revenue for the 2006 Budget

<u>Department</u>	<u>Current Year Budget 2005</u>	<u>Budget Office Estimate 2005</u>	<u>Department Request 2006</u>	<u>Preliminary Recommend 2006</u>	<u>Administrator's Recommend 2006</u>
ADAS Board	\$4,694,031	\$4,694,709	\$4,523,935	\$4,287,374	\$4,287,374
Administrative Services	\$11,386,436	\$13,964,364	\$11,069,840	\$11,419,899	\$12,307,256
Auditor	\$162,036,227	\$159,612,123	\$158,731,868	\$163,405,227	\$165,013,772
Board of County Commissioner	\$0	\$0	\$0	\$0	\$0
Board of Elections	\$348,550	\$388,087	\$1,612,700	\$1,612,700	\$1,612,700
Board of Mental Retardation	\$94,654,145	\$94,424,035	\$94,964,315	\$94,964,315	\$94,964,315
Board of Zoning Appeals	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
Building Inspections	\$2,449,000	\$2,410,808	\$2,474,000	\$2,474,000	\$2,574,000
CBCF - River City	\$0	\$0	\$0	\$0	\$0
Cincinnati Museum Center	\$3,721,000	\$3,694,141	\$3,688,542	\$3,688,542	\$3,688,542
CLEAR	\$4,910,592	\$4,893,351	\$4,870,255	\$4,870,255	\$4,870,255
Clerk of Courts	\$17,777,583	\$16,323,226	\$16,825,900	\$16,825,900	\$17,448,900
Communications Center	\$11,054,713	\$10,059,818	\$7,860,000	\$6,553,538	\$6,500,000
Community Development	\$26,500,744	\$26,500,744	\$26,067,362	\$25,999,563	\$25,999,563
Community Mental Health Bo	\$35,342,580	\$34,836,095	\$35,170,230	\$35,170,230	\$35,170,230
Coroner	\$1,259,100	\$1,118,810	\$1,254,700	\$1,254,700	\$1,254,700
County Administrator	\$1,001,940	\$998,030	\$748,540	\$748,540	\$1,248,540
County Engineer	\$27,854,904	\$30,461,141	\$28,486,630	\$28,486,630	\$31,286,630
County Facilities	\$1,017,773	\$1,113,010	\$0	\$1,252,000	\$1,577,000
County Personnel	\$3,472,178	\$2,590,749	\$225,000	\$3,862,776	\$3,865,676
Court of Appeals	\$100	\$301	\$500	\$500	\$500
Court of Common Pleas	\$2,300,000	\$2,237,588	\$2,131,000	\$2,301,534	\$2,303,534
Court of Domestic Relations	\$1,241,213	\$1,153,753	\$1,297,600	\$1,297,600	\$1,297,600
Court Reporters	\$20,000	\$26,264	\$20,000	\$20,000	\$22,000
Debt Service	\$19,177,977	\$46,307,957	\$38,265,339	\$38,265,339	\$61,169,468
Dog Warden	\$397,679	\$454,209	\$410,040	\$410,040	\$410,040
Emergency Management	\$443,891	\$411,238	\$750,255	\$788,300	\$679,099
Environmental Services	\$2,989,588	\$2,940,089	\$2,770,000	\$2,786,424	\$2,786,424
Family&Children First Council	\$2,103,000	\$2,137,652	\$2,081,500	\$2,081,500	\$2,081,500
Health and Hospitalization Tax	\$70,461,226	\$70,183,816	\$69,884,993	\$69,884,993	\$69,884,993
Hospital Commission	\$82,363	\$27,642	\$84,834	\$84,000	\$84,000
Human Services Entitlements	\$1,191,399,801	\$1,141,184,624	\$1,180,731,831	\$1,180,731,831	\$1,180,731,831
IPAC	\$0	\$0	\$0	\$0	\$0
Job and Family Services	\$328,989,495	\$284,837,072	\$318,700,307	\$317,855,986	\$310,170,340
Juvenile Court	\$21,399,831	\$19,799,120	\$19,942,211	\$19,292,211	\$19,302,211
Metropolitan Sewer District	\$154,951,000	\$154,951,000	\$163,890,000	\$163,890,000	\$163,890,000
Municipal Court	\$684,322	\$554,582	\$1,376,522	\$798,998	\$798,998
Parking Facilities	\$900,000	\$841,392	\$1,055,000	\$1,055,000	\$1,055,000
Probate Court	\$1,429,700	\$1,333,690	\$1,411,800	\$1,411,800	\$1,428,800
Probation	\$4,904,712	\$3,427,663	\$2,061,237	\$2,013,237	\$2,341,709
Prosecutor	\$4,896,987	\$4,612,953	\$4,442,545	\$4,442,545	\$4,442,545
Public Defender	\$4,068,784	\$3,983,132	\$3,641,800	\$3,641,800	\$3,841,800



## All Funds Revenue for the 2006 Budget

<u>Department</u>	<u>Current Year Budget 2005</u>	<u>Budget Office Estimate 2005</u>	<u>Department Request 2006</u>	<u>Preliminary Recommend 2006</u>	<u>Administrator's Recommend 2006</u>
Public Works	\$1,979,889	\$1,783,646	\$954,800	\$1,626,512	\$1,765,212
Recorder	\$6,500,000	\$5,709,460	\$5,500,000	\$5,500,000	\$5,700,000
Rural Zoning Commission	\$310,200	\$229,051	\$297,200	\$297,200	\$226,200
Senior Services	\$18,472,183	\$18,391,268	\$18,345,138	\$18,345,138	\$18,345,138
Sheriff	\$15,534,538	\$15,179,721	\$16,187,368	\$16,334,701	\$16,334,701
Stadiums	\$60,333,441	\$60,286,151	\$26,656,332	\$60,291,843	\$61,541,843
Treasurer	\$18,439,427	\$19,642,546	\$19,232,477	\$19,232,477	\$20,616,700
Veterans Service Commission	\$105,000	\$105,000	\$0	\$105,000	\$105,000
Zoological Gardens	\$6,305,811	\$6,278,142	\$6,262,348	\$6,262,348	\$6,262,348
	\$2,350,321,154	\$2,277,111,463	\$2,306,976,293	\$2,347,942,545	\$2,373,306,487



**All Funds Expenditures  
for the 2006 Budget**

<u>Department</u>	<u>Current Year Budget 2005</u>	<u>Budget Office Estimate 2005</u>	<u>Department Request 2006</u>	<u>Preliminary Recommend 2006</u>	<u>Administrator's Recommend 2006</u>
ADAS Board	\$8,689,979	\$8,600,122	\$8,439,939	\$8,203,378	\$8,191,305
Administrative Services	\$18,433,212	\$19,131,203	\$17,858,688	\$22,059,609	\$17,632,045
Auditor	\$11,264,275	\$9,570,974	\$11,259,720	\$11,407,218	\$11,192,902
Board of County Commissioner	\$780,106	\$778,699	\$782,811	\$782,811	\$770,985
Board of Elections	\$5,722,473	\$5,531,281	\$7,402,713	\$7,219,019	\$6,800,297
Board of Mental Retardation	\$90,267,714	\$90,052,591	\$92,236,240	\$92,454,518	\$92,007,997
Board of Zoning Appeals	\$97,650	\$88,436	\$99,105	\$99,105	\$97,900
Building Inspections	\$2,206,908	\$2,104,212	\$2,279,965	\$2,246,465	\$2,110,295
CBCF - River City	\$0	\$0	\$0	\$0	\$0
Cincinnati Museum Center	\$3,721,000	\$1,177,700	\$3,735,315	\$3,688,542	\$3,688,542
CLEAR	\$7,008,840	\$6,178,745	\$6,221,164	\$5,600,957	\$5,600,957
Clerk of Courts	\$18,275,050	\$17,809,481	\$19,767,203	\$19,062,073	\$18,329,807
Communications Center	\$8,734,728	\$8,398,662	\$9,698,425	\$9,238,377	\$8,914,355
Community Development	\$26,667,340	\$26,661,636	\$26,135,861	\$26,094,055	\$26,093,165
Community Mental Health Bo	\$37,041,892	\$37,018,215	\$37,089,859	\$37,089,859	\$37,078,034
Coroner	\$3,872,335	\$3,531,212	\$4,330,605	\$4,093,691	\$3,763,342
County Administrator	\$2,925,087	\$2,874,939	\$2,727,415	\$2,621,439	\$2,215,216
County Engineer	\$36,122,750	\$27,345,661	\$38,869,201	\$38,869,201	\$38,749,206
County Facilities	\$17,852,637	\$17,837,435	\$36,561,868	\$20,761,361	\$18,649,035
County Personnel	\$5,790,161	\$5,651,886	\$5,595,971	\$5,539,971	\$5,428,634
Court of Appeals	\$194,699	\$184,527	\$148,500	\$138,500	\$113,555
Court of Common Pleas	\$11,305,952	\$10,131,978	\$13,732,213	\$13,678,228	\$12,597,505
Court of Domestic Relations	\$5,625,850	\$5,578,461	\$5,671,807	\$5,672,341	\$5,441,207
Court Reporters	\$2,521,249	\$2,373,624	\$2,902,489	\$2,675,223	\$2,416,259
Debt Service	\$29,448,328	\$56,358,643	\$66,713,102	\$66,713,102	\$69,940,162
Dog Warden	\$1,148,368	\$1,131,676	\$1,202,572	\$1,202,572	\$1,187,760
Economic Dev Department	\$1,299,000	\$1,299,000	\$1,299,000	\$1,299,000	\$1,299,000
Emergency Management	\$917,745	\$867,902	\$1,500,509	\$1,576,600	\$1,361,552
Environmental Services	\$3,112,273	\$2,991,195	\$2,887,259	\$2,887,259	\$2,891,862
Family&Children First Council	\$2,455,439	\$2,331,708	\$2,329,353	\$2,344,348	\$2,344,260
Health and Hospitalization Tax	\$53,331,123	\$53,358,611	\$56,200,812	\$52,290,781	\$52,051,583
Hospital Commission	\$82,363	\$82,363	\$84,834	\$84,000	\$84,000
Human Services Entitlements	\$1,191,399,801	\$1,141,184,624	\$1,180,731,831	\$1,180,731,831	\$1,180,731,831
IPAC	\$1,199,863	\$581,104	\$723,767	\$723,767	\$710,472
Job and Family Services	\$341,739,787	\$293,257,708	\$317,723,478	\$317,771,598	\$312,317,129
Juvenile Court	\$34,372,545	\$33,391,575	\$34,697,184	\$34,456,672	\$33,077,807
Metropolitan Sewer District	\$151,469,440	\$151,469,440	\$160,805,002	\$160,805,002	\$160,805,002
Municipal Court	\$7,467,566	\$8,287,640	\$10,767,843	\$10,734,450	\$10,033,361
Parking Facilities	\$983,725	\$955,113	\$960,625	\$960,625	\$963,938
Probate Court	\$3,718,867	\$3,220,608	\$3,699,509	\$3,700,463	\$3,780,366
Probation	\$17,363,855	\$15,753,327	\$13,330,898	\$13,347,746	\$12,987,772
Prosecutor	\$14,311,876	\$14,037,231	\$15,192,156	\$14,981,641	\$14,511,426



**All Funds Expenditures  
for the 2006 Budget**

<u>Department</u>	<u>Current Year Budget 2005</u>	<u>Budget Office Estimate 2005</u>	<u>Department Request 2006</u>	<u>Preliminary Recommend 2006</u>	<u>Administrator's Recommend 2006</u>
Public Defender	\$11,257,138	\$11,745,947	\$12,805,111	\$12,758,376	\$11,966,032
Public Works	\$3,559,691	\$3,287,312	\$2,839,829	\$3,401,384	\$3,267,041
Recorder	\$2,368,749	\$2,235,635	\$2,449,028	\$2,451,759	\$2,323,489
Rural Zoning Commission	\$438,206	\$427,762	\$441,999	\$441,999	\$438,621
Senior Services	\$20,220,574	\$17,423,436	\$19,816,514	\$19,816,514	\$19,816,514
Sheriff	\$81,230,567	\$78,741,986	\$86,890,999	\$85,411,980	\$81,394,990
Stadiums	\$58,204,826	\$57,462,301	\$38,597,875	\$60,189,729	\$63,335,805
TASC	\$0	\$0	\$0	\$0	\$0
Treasurer	\$2,260,380	\$2,345,651	\$2,517,076	\$2,539,783	\$2,477,234
Veterans Service Commission	\$1,128,652	\$1,107,703	\$1,241,448	\$1,241,448	\$1,230,821
Zoological Gardens	\$6,329,919	\$6,326,917	\$6,391,509	\$6,287,016	\$6,262,348
	<b>\$2,367,942,553</b>	<b>\$2,270,275,798</b>	<b>\$2,398,388,198</b>	<b>\$2,400,447,389</b>	<b>\$2,381,474,720</b>

# Fund Balances

11/29/2005

2005 Unencumbered Fund Balance (per Certificate of Resouces)	2005 Revenue Estimate	2005 Expenditure Estimate	2006 Beginning Balance	2006 Revenue Budget	2006 Expenditure Budget	2006 Ending Balance
Fund:	2	Special Revenue Operating Fund				
Subfund:	1	Real Estate Assessment				
<b>\$ 18,786,974.08</b>	8,118,396.12	4,025,141.51	<b>22,880,228.69</b>	8,112,000.00	4,739,960.48	<b>26,252,268.21</b>
Subfund:	2	Solid Waste Management Fund				
<b>\$ 2,454,401.90</b>	2,782,589.44	2,833,352.77	<b>2,403,638.57</b>	2,770,000.00	2,875,224.14	<b>2,298,414.43</b>
Subfund:	5	Dog & Kennel				
<b>\$ 41,481.57</b>	1,178,913.17	1,214,006.08	<b>6,388.66</b>	1,371,600.00	1,295,808.61	<b>82,180.05</b>
Subfund:	6	Emergency Management Agency				
<b>\$ 77,984.22</b>	411,237.70	459,511.37	<b>29,710.55</b>	679,098.96	682,452.72	<b>26,356.79</b>
Subfund:	7	Victims of Domestic Violence				
<b>\$ 90,893.00</b>	163,098.66	171,683.00	<b>82,308.66</b>	185,000.00	185,000.00	<b>82,308.66</b>
Subfund:	8	Probate Court Conduct of Business				
<b>\$ 38,290.94</b>	9,500.00	9,000.00	<b>38,790.94</b>	10,000.00	9,000.00	<b>39,790.94</b>
Subfund:	9	Bureau of Support				
<b>\$ 3,846,106.96</b>	27,022,728.98	26,172,830.07	<b>4,696,005.87</b>	32,488,000.00	33,558,629.90	<b>3,625,375.97</b>
Subfund:	10	Delinquent Tax Assessment Collection				
<b>\$ 1,727,773.59</b>	1,057,318.62	934,969.25	<b>1,850,122.96</b>	1,054,000.00	1,093,917.96	<b>1,810,205.00</b>
Subfund:	11	Prosecutors Delinquent Real Estate				
<b>\$ 1,782,499.31</b>	1,138,213.44	989,652.54	<b>1,931,060.21</b>	1,038,000.00	1,023,781.51	<b>1,945,278.70</b>
Subfund:	12	County Hospital Facility Fund				
<b>\$ 566,344.38</b>	27,641.86	82,363.00	<b>511,623.24</b>	84,000.00	84,000.00	<b>511,623.24</b>
Subfund:	13	Indigent Guardianship				
<b>\$ 386,847.09</b>	101,080.00	64,651.29	<b>423,275.80</b>	110,000.00	150,000.00	<b>383,275.80</b>

# Fund Balances

11/29/2005

2005 Unencumbered Fund Balance (per Certificate of Resouces)	2005 Revenue Estimate	2005 Expenditure Estimate	2006 Beginning Balance	2006 Revenue Budget	2006 Expenditure Budget	2006 Ending Balance
Subfund:	14	Enforcement & Education				
<b>\$ 142,865.65</b>	10,782.99	26,000.00	<b>127,648.64</b>	12,100.00	95,000.00	<b>44,748.64</b>
Subfund:	15	Clerk of Courts Automation				
<b>\$ 1,837,222.25</b>	1,282,639.51	901,862.73	<b>2,217,999.03</b>	1,304,000.00	1,550,900.00	<b>1,971,099.03</b>
Subfund:	16	Probate Court Automation				
<b>\$ 519,827.46</b>	152,093.33	15,000.00	<b>656,920.79</b>	150,000.00	230,000.00	<b>576,920.79</b>
Subfund:	17	Treasurers Optional Payment				
<b>\$ 74,403.28</b>	159,817.74	102,381.01	<b>131,840.01</b>	220,000.00	107,418.33	<b>244,421.68</b>
Subfund:	18	Title Administration				
<b>\$ 3,305,679.33</b>	2,833,438.48	2,740,582.11	<b>3,398,535.70</b>	2,764,500.00	3,071,466.70	<b>3,091,569.00</b>
Subfund:	19	Water Rotary				
<b>\$ 1,157,762.91</b>	1,123,084.18	1,726,360.44	<b>554,486.65</b>	1,130,512.00	1,669,999.68	<b>14,998.97</b>
Subfund:	20	Juv Indigent Driver Alcohol Treatment				
<b>\$ 8,362.50</b>	0.00	0.00	<b>8,362.50</b>	0.00	0.00	<b>8,362.50</b>
Subfund:	22	Probate Court Legal Research				
<b>\$ 80,628.61</b>	28,799.20	15,000.00	<b>94,427.81</b>	30,000.00	30,000.00	<b>94,427.81</b>
Subfund:	23	Public Assistance				
<b>\$ 17,085,017.05</b>	170,432,090.89	178,008,099.84	<b>9,509,008.10</b>	179,955,684.04	180,817,392.25	<b>8,647,299.89</b>
Subfund:	24	Permissive Auto Tax Municipal				
<b>\$ 299,606.66</b>	2,307,201.09	2,369,000.00	<b>237,807.75</b>	2,310,000.00	2,300,000.00	<b>247,807.75</b>
Subfund:	25	Permissive Auto Tax County				
<b>\$ 4,281,774.39</b>	5,161,436.83	7,728,536.76	<b>1,714,674.46</b>	7,978,100.00	8,690,000.00	<b>1,002,774.46</b>
Subfund:	26	Roads & Bridges				
<b>\$ 7,259,979.14</b>	20,999,939.07	13,768,645.42	<b>14,491,272.79</b>	18,717,710.00	24,014,385.98	<b>9,194,596.81</b>

# Fund Balances

11/29/2005

2005 Unencumbered Fund Balance (per Certificate of Resources)	2005 Revenue Estimate	2005 Expenditure Estimate	2006 Beginning Balance	2006 Revenue Budget	2006 Expenditure Budget	2006 Ending Balance
Subfund:	27	Legal Research Services				
<b>\$ 599,428.26</b>	379,261.60	234,944.42	<b>743,745.44</b>	420,000.00	607,693.15	<b>556,052.29</b>
Subfund:	29	Court Delay Reduction				
<b>\$ 100,385.00</b>	126,821.33	115,631.96	<b>111,574.37</b>	220,000.00	187,771.92	<b>143,802.45</b>
Subfund:	31	Administration of Justice				
<b>\$ 173,606.86</b>	114,006.50	139,937.79	<b>147,675.57</b>	115,000.00	155,000.00	<b>107,675.57</b>
Subfund:	32	Probation Services				
<b>\$ 3,618,785.86</b>	1,187,434.45	3,179,805.15	<b>1,626,415.16</b>	1,233,322.00	1,522,246.22	<b>1,337,490.94</b>
Subfund:	37	Drug & Alcohol Forfeiture				
<b>\$ 299.30</b>	0.00	0.00	<b>299.30</b>	0.00	0.00	<b>299.30</b>
Subfund:	38	Water Quality Management				
<b>\$ 16,095.18</b>	16,000.00	16,342.67	<b>15,752.51</b>	16,423.63	16,637.88	<b>15,538.26</b>
Subfund:	39	Human Services Special Trust				
<b>\$ 51,293.99</b>	3,917.00	7,412.49	<b>47,798.50</b>	4,000.00	6,000.00	<b>45,798.50</b>
Subfund:	40	Family & Children First Council				
<b>\$ 826,885.46</b>	2,137,652.00	2,331,707.63	<b>632,829.83</b>	2,081,500.00	2,344,259.70	<b>370,070.13</b>
Subfund:	41	License Intervention Fund				
<b>\$ 220.00</b>	0.00	0.00	<b>220.00</b>	0.00	0.00	<b>220.00</b>
Subfund:	42	27th Pay Reserve				
<b>\$ 4,000,000.00</b>	550,000.00	0.00	<b>4,550,000.00</b>	736,000.00	0.00	<b>5,286,000.00</b>
Subfund:	43	Entitlements				
<b>\$ 0.00</b>	1,141,184,624.00	1,141,184,624.00	<b>0.00</b>	2,361,463,662.00	2,361,463,662.00	<b>0.00</b>
Subfund:	44	Municipal Court Special Projects				
<b>\$ 562,639.39</b>	320,036.33	317,001.62	<b>565,674.10</b>	290,000.00	265,715.39	<b>589,958.71</b>



# Fund Balances

11/29/2005

2005 Unencumbered Fund Balance (per Certificate of Resouces)	2005 Revenue Estimate	2005 Expenditure Estimate	2006 Beginning Balance	2006 Revenue Budget	2006 Expenditure Budget	2006 Ending Balance
Subfund:	45	Mental Health Local Fund				
<b>\$ 12,033,788.24</b>	1,638,055.10	1,721,953.39	<b>11,949,889.95</b>	2,045,242.00	5,152,786.00	<b>8,842,345.95</b>
Subfund:	46	Common Pleas Mediation				
<b>\$ 137,876.94</b>	255,126.00	252,199.09	<b>140,803.85</b>	267,000.00	270,387.41	<b>137,416.44</b>
Subfund:	47	ADAS Special Revenues				
<b>\$ 1,578,100.61</b>	4,694,708.73	4,657,434.73	<b>1,615,374.61</b>	4,287,374.00	4,447,534.32	<b>1,455,214.29</b>
Subfund:	49	Dispute Resolution Fund				
<b>\$ 50,400.00</b>	0.00	0.00	<b>50,400.00</b>	0.00	50,400.00	<b>0.00</b>
Subfund:	50	Sheriff's Parking Violations				
<b>\$ 24,684.00</b>	2,230.00	0.00	<b>26,914.00</b>	2,000.00	12,000.00	<b>16,914.00</b>
Subfund:	51	Coroner's Out of County Fees				
<b>\$ 404,474.44</b>	208,978.80	92,466.31	<b>520,986.93</b>	270,000.00	128,500.00	<b>662,486.93</b>
Subfund:	53	MRDD reserve fund				
<b>\$ 400,000.00</b>	0.00	0.00	<b>400,000.00</b>	0.00	0.00	<b>400,000.00</b>
Subfund:	54	Common Pleas Court Special Projects				
<b>\$ 360,255.82</b>	178,988.93	155,791.68	<b>383,453.07</b>	170,534.00	170,140.20	<b>383,846.87</b>
Subfund:	55	Major Highway Operations - County				
<b>\$ 2,558,972.27</b>	53,488.80	800,000.00	<b>1,812,461.07</b>	41,000.00	600,000.00	<b>1,253,461.07</b>
Subfund:	56	Major Highway Operations - City				
<b>\$ 0.00</b>	0.00	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>
Subfund:	57	Hamilton County Storm Water District				
<b>\$ 31,734.40</b>	1,939,074.93	1,784,388.09	<b>186,421.24</b>	2,239,820.00	2,239,820.00	<b>186,421.24</b>
Subfund:	58	Convention Center				
<b>\$ 0.00</b>	5,000,000.37	5,000,000.00	<b>0.37</b>	5,500,000.00	5,500,000.00	<b>0.37</b>

# Fund Balances

11/29/2005

2005 Unencumbered Fund Balance (per Certificate of Resources)	2005 Revenue Estimate	2005 Expenditure Estimate	2006 Beginning Balance	2006 Revenue Budget	2006 Expenditure Budget	2006 Ending Balance
Subfund:	59	Sheriff's Concealed Handgun License				
<b>\$ (898.70)</b>	85,000.00	81,522.44	<b>2,578.86</b>	55,000.00	51,253.85	<b>6,325.01</b>
Subfund:	60	WIA County Fund				
<b>\$ 0.00</b>	8,122,103.00	8,122,103.38	<b>(0.38)</b>	5,896,100.00	5,856,100.00	<b>39,999.62</b>
Subfund:	61	WIA Holding Fund				
<b>\$ 0.00</b>	0.00	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>
Subfund:	62	Citizen Reward Program				
<b>\$ 0.00</b>	18,922.66	17,544.00	<b>1,378.66</b>	25,000.00	25,000.00	<b>1,378.66</b>
Fund:	3	Tax Levies Operating Fund				
Subfund:	1	Children's Services				
<b>\$ 7,452,222.57</b>	79,184,831.95	77,554,634.95	<b>9,082,419.57</b>	91,807,556.05	88,732,279.30	<b>12,157,696.32</b>
Subfund:	2	Board of Mental Retardation				
<b>\$ 9,077,136.28</b>	94,424,034.90	90,052,590.78	<b>13,448,580.40</b>	94,964,315.00	92,007,996.82	<b>16,404,898.58</b>
Subfund:	3	Community Mental Health Board				
<b>\$ 10,518,287.23</b>	32,774,031.94	34,997,254.01	<b>8,295,065.16</b>	33,030,359.00	31,830,719.83	<b>9,494,704.33</b>
Subfund:	4	Indigent Health Care				
<b>\$ 3,825,815.26</b>	54,321,637.45	56,987,501.90	<b>1,159,950.81</b>	54,098,503.00	54,754,424.31	<b>504,029.50</b>
Subfund:	5	CLEAR				
<b>\$ 9,150,459.49</b>	4,893,351.36	6,178,745.00	<b>7,865,065.85</b>	4,870,255.00	5,600,957.00	<b>7,134,363.85</b>
Subfund:	6	Senior Services				
<b>\$ 3,437,076.55</b>	18,391,268.12	17,718,074.22	<b>4,110,270.45</b>	18,345,138.00	20,122,238.12	<b>2,333,170.33</b>
Subfund:	7	Health & Hospitalization Levy / Drake				
<b>\$ 920,491.76</b>	16,181,973.02	15,990,900.39	<b>1,111,564.39</b>	16,053,880.00	16,053,241.54	<b>1,112,202.85</b>

# Fund Balances

11/29/2005

2005 Unencumbered Fund Balance (per Certificate of Resouces)	2005 Revenue Estimate	2005 Expenditure Estimate	2006 Beginning Balance	2006 Revenue Budget	2006 Expenditure Budget	2006 Ending Balance
Subfund:	8	Zoological Gardens				
<b>\$ 48,775.08</b>	6,278,142.25	6,326,917.15	<b>0.18</b>	6,262,348.00	6,262,348.00	<b>0.18</b>
Subfund:	9	Cincinnati Museum Center				
<b>\$ 0.00</b>	3,694,141.37	1,177,700.26	<b>2,516,441.11</b>	3,688,542.00	3,688,542.00	<b>2,516,441.11</b>
Fund:	300	Special Revenue Calendar Grants				
Subfund:	1	Litter Control Program				
<b>\$ 169,239.08</b>	141,500.00	141,500.00	<b>169,239.08</b>	0.00	0.00	<b>169,239.08</b>
Subfund:	2	Sheriff Traffic Safety				
<b>\$ 75,743.26</b>	63,210.00	63,083.00	<b>75,870.26</b>	70,164.00	70,100.50	<b>75,933.76</b>
Subfund:	3	CDBG - Community Development				
<b>\$ 1,171,846.02</b>	26,500,743.71	26,573,874.52	<b>1,098,715.21</b>	25,999,563.28	26,002,445.61	<b>1,095,832.88</b>
Subfund:	5	Juvenile Accountability Program				
<b>\$ 0.00</b>	0.00	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>
Subfund:	6	Cops More				
<b>\$ 4,318,029.55</b>	0.00	0.00	<b>4,318,029.55</b>	0.00	0.00	<b>4,318,029.55</b>
Subfund:	7	BCI Criminal Case Reports				
<b>\$ 0.01</b>	0.00	0.00	<b>0.01</b>	0.00	0.00	<b>0.01</b>
Subfund:	8	Local Law Enforcement				
<b>\$ 360,233.00</b>	33,175.00	388,832.94	<b>4,575.06</b>	154,627.00	153,892.40	<b>5,309.66</b>
Subfund:	9	Emergency Management Grants				
<b>\$ 6,696.43</b>	0.00	0.00	<b>6,696.43</b>	0.00	0.00	<b>6,696.43</b>
Subfund:	12	Environmental Services Cal Yr Grants				
<b>\$ 54,525.00</b>	0.00	0.00	<b>54,525.00</b>	0.00	0.00	<b>54,525.00</b>

# Fund Balances

11/29/2005

2005 Unencumbered Fund Balance (per Certificate of Resources)	2005 Revenue Estimate	2005 Expenditure Estimate	2006 Beginning Balance	2006 Revenue Budget	2006 Expenditure Budget	2006 Ending Balance
Subfund:	13	Mental Health Cal Yr Grants				
<b>\$ 930.33</b>	424,008.00	299,008.00	<b>125,930.33</b>	94,629.00	94,528.20	<b>126,031.13</b>
Fund:	900	Debt Service				
Subfund:	1	G.O. Voted				
<b>\$ 815,748.41</b>	2,772,129.88	2,879,535.09	<b>708,343.20</b>	2,698,501.00	2,880,625.00	<b>526,219.20</b>
Subfund:	2	G. O. Non Voted				
<b>\$ 1,447,850.10</b>	42,888,041.09	44,796,439.94	<b>(460,548.75)</b>	31,764,683.77	33,079,694.90	<b>(1,775,559.88)</b>
Subfund:	3	Special Assessment				
<b>\$ 721,801.37</b>	537,785.92	517,373.35	<b>742,213.94</b>	581,283.14	471,100.00	<b>852,397.08</b>
Fund:	920	Capital Project				
Subfund:	2	Major Highway Construction County				
<b>\$ 0.00</b>	0.00	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>
Subfund:	3	Major Highway Construction City				
<b>\$ 0.00</b>	0.00	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>
Subfund:	9	Project Accounting - MRDD				
<b>\$ 0.00</b>	1,459,470.50	0.00	<b>1,459,470.50</b>	0.00	0.00	<b>1,459,470.50</b>
Fund:	921	Capital Project Note/Bond				
Subfund:	2	Notes Court Management System				
<b>\$ 0.00</b>	0.00	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>
Subfund:	9	Special Assessment Note Fund				
<b>\$ 63,285.68</b>	110,000.00	110,000.00	<b>63,285.68</b>	3,085,000.00	3,085,000.00	<b>63,285.68</b>

Fund: 931 Internal Service

# Fund Balances

11/29/2005

2005 Unencumbered Fund Balance (per Certificate of Resources)	2005 Revenue Estimate	2005 Expenditure Estimate	2006 Beginning Balance	2006 Revenue Budget	2006 Expenditure Budget	2006 Ending Balance
Subfund:	1	Sheriff's Rotary Fund				
<b>\$ 608,831.42</b>	4,423,011.00	4,425,245.64	<b>606,596.78</b>	5,172,000.00	5,172,000.00	<b>606,596.78</b>
Subfund:	2	Central Warrant ID Unit				
<b>\$ 28,173.35</b>	2,103,643.00	2,103,642.81	<b>28,173.54</b>	2,244,917.40	2,177,645.92	<b>95,445.02</b>
Subfund:	3	Worker's Compensation Reserve				
<b>\$ 8,407,114.72</b>	2,188,097.00	3,712,420.00	<b>6,882,791.72</b>	3,462,775.67	3,430,097.51	<b>6,915,469.88</b>
Subfund:	4	Auditor's Computer Center				
<b>\$ 2,074,821.14</b>	913,000.00	1,450,001.11	<b>1,537,820.03</b>	819,532.62	2,146,849.89	<b>210,502.76</b>
Subfund:	5	County Communication Center				
<b>\$ 270,117.10</b>	6,100,000.00	6,100,000.00	<b>270,117.10</b>	6,300,000.00	6,535,397.46	<b>34,719.64</b>
Subfund:	7	Worker's Compensation Reds Stadium				
<b>\$ 113,449.77</b>	400,000.00	400,000.00	<b>113,449.77</b>	400,000.00	400,000.00	<b>113,449.77</b>
Fund:	946	Enterprise				
Subfund:	1	MSD Fund				
<b>\$ 22,546,316.00</b>	154,951,000.00	151,469,440.00	<b>26,027,876.00</b>	327,780,000.00	321,610,004.00	<b>32,197,872.00</b>
Subfund:	2	Cinergy Field				
<b>\$ 0.00</b>	0.00	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>
Subfund:	3	Paul Brown Stadium Operations				
<b>\$ 76,899.46</b>	35,308,405.72	34,001,416.01	<b>1,383,889.17</b>	32,992,326.14	34,351,521.00	<b>24,694.31</b>
Subfund:	4	Riverfront Development				
<b>\$ 0.00</b>	751,319.00	400,000.00	<b>351,319.00</b>	0.00	0.00	<b>351,319.00</b>
Subfund:	5	Baseball Stadium Operations				
<b>\$ 667,985.85</b>	16,565,995.12	15,882,760.89	<b>1,351,220.08</b>	20,124,017.00	21,144,584.23	<b>330,652.85</b>

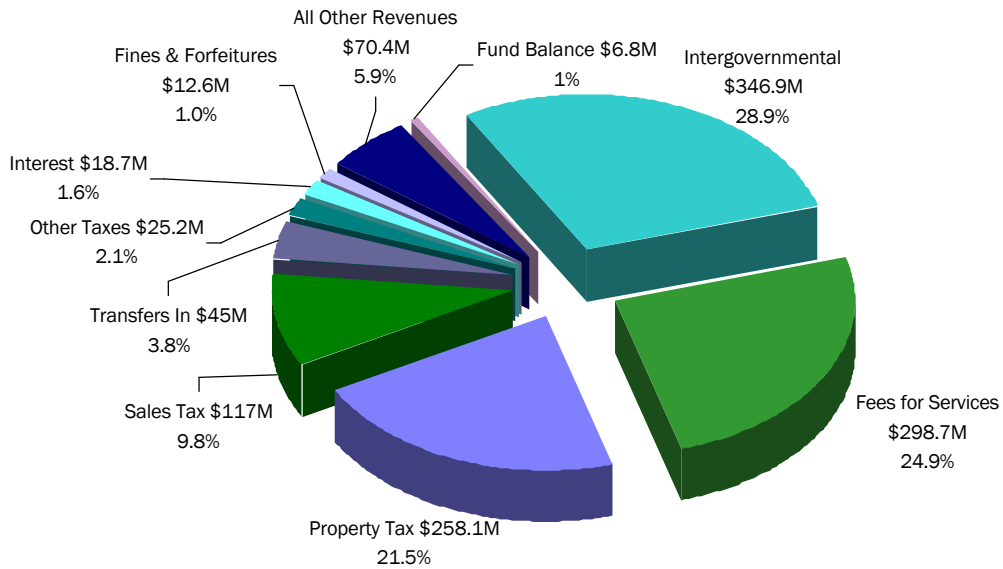
# Fund Balances

11/29/2005

2005 Unencumbered Fund Balance (per Certificate of Resources)	2005 Revenue Estimate	2005 Expenditure Estimate	2006 Beginning Balance	2006 Revenue Budget	2006 Expenditure Budget	2006 Ending Balance
Subfund:	6	Parking & Public Improvement Operations				
<b>\$ 3,382.89</b>	246,617.00	0.00	<b>249,999.89</b>	250,000.00	250,000.00	<b>249,999.89</b>
Subfund:	8	Main Street Parking Garage Operations				
<b>\$ 279,746.86</b>	841,392.34	955,112.53	<b>166,026.67</b>	1,055,000.00	963,937.50	<b>257,089.17</b>
Subfund:	10	Paul Brown Capital Repair Fund				
<b>\$ 2,646,773.22</b>	999,382.22	1,850,140.68	<b>1,796,014.76</b>	1,000,000.00	747,000.00	<b>2,049,014.76</b>
Subfund:	12	Sales Tax Stablization Fund				
<b>\$ 6,133,565.09</b>	351,094.20	0.00	<b>6,484,659.29</b>	0.00	0.00	<b>6,484,659.29</b>
Subfund:	13	Parking Revenue Fund				
<b>\$ 1,630,475.31</b>	5,490,513.77	5,052,983.40	<b>2,068,005.68</b>	5,500,000.00	6,167,200.00	<b>1,400,805.68</b>
Subfund:	14	Great American Ballpark Capital Reserve				
<b>\$ 2,000,000.00</b>	999,956.25	0.00	<b>2,999,956.25</b>	1,000,000.00	0.00	<b>3,999,956.25</b>
Subfund:	15	Great American Ballpark O and M Reserve				
<b>\$ 0.00</b>	675,281.00	675,000.00	<b>281.00</b>	675,500.00	675,500.00	<b>281.00</b>

## 2006 All Fund Resources

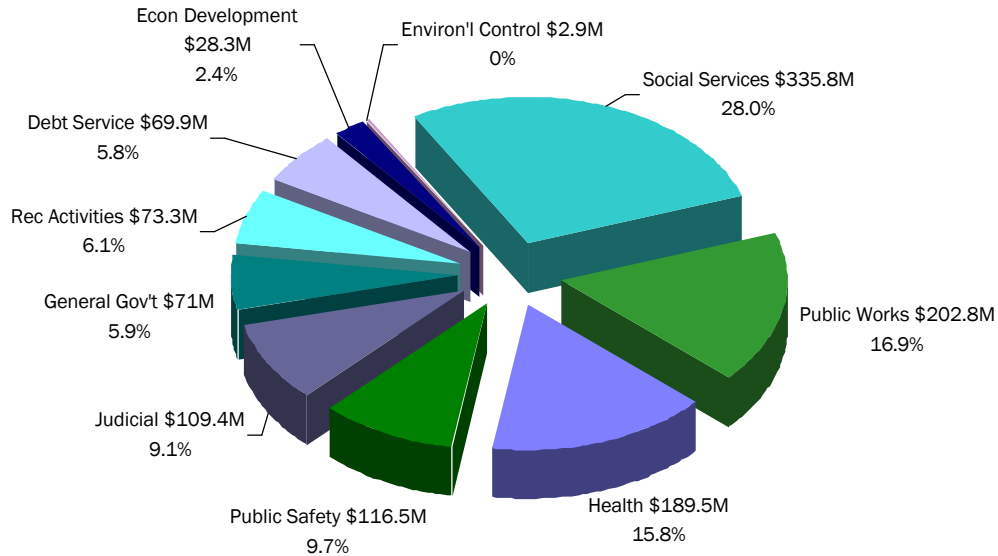
Total: \$1.2 Billion



The "all other revenues" category includes various licenses, titles and permits; unclaimed funds; auction proceeds; donated funds; loan repayments; various reimbursements; and sale of real estate, bonds and notes.

## 2006 All Fund Expenditures

Total: \$1.2 Billion



Neither of the above charts includes entitlements.

## Restricted Fund Full-Time Equivalents

2006 Budget by Department

<b>Department</b>	<b>2004 Approved</b>	<b>2005 Budget</b>	<b>2005 Actual (as of 12/31/05)</b>	<b>2006 Recommend</b>
ADAS Board	15.00	15.00	15.00	14.00
Administrative Services	0.35	0.35	0.35	0.35
Auditor	80.85	79.35	79.35	79.85
Board of Mental Retardation	672.87	653.42	653.41	609.96
CBCF - River City	100.00	100.50	100.00	103.50
Clerk of Courts	53.39	53.39	53.39	53.55
Communications Center	78.92	79.92	79.92	79.92
Community Development	26.00	26.00	27.00	27.00
Community Mental Health Board	42.14	42.14	42.14	42.07
Coroner	-	-	-	0.70
County Administrator	15.00	-	-	-
County Engineer	198.00	198.00	198.00	197.99
Court of Common Pleas	3.00	6.40	7.40	7.90
Dog Warden	0.50	0.50	0.50	0.50
Emergency Management	7.10	9.10	6.10	8.50
Environmental Services	61.83	62.90	62.41	61.89
Family & Children First Council	14.50	14.50	14.80	14.50
Job and Family Services	1,642.00	1,642.25	1,637.00	1,637.00
Juvenile Court	37.66	40.42	37.66	38.98
Municipal Court	16.00	11.25	11.50	10.55
Ohio Soil Conservation	8.00	8.00	8.00	9.75
Probation	28.00	29.00	29.00	28.00
Prosecutor	12.44	14.31	14.31	13.95
Public Works	10.95	11.56	11.56	10.95
Regional Planning Commission	18.75	18.75	18.75	18.75
Sheriff	84.00	83.60	83.60	84.60
Stadiums	31.10	30.40	30.40	30.40
TASC	-	14.00	15.00	14.50
Treasurer	19.15	19.55	19.55	20.25
<b>Total</b>	<b>3,277.50</b>	<b>3,264.56</b>	<b>3,256.10</b>	<b>3,219.86</b>



## **Changes to Full Time Equivalents**

### **Restricted Funds, 2004-2006**

**ADAS** - ADAS continues to have a complement of 14 FTEs. The data in the Performance System of 15 FTE in 2005 was a data input error.

**Auditor** - The Auditor shifted four FTEs from general fund to Real Estate Assessment fund in 2004.

**Board of MR/DD** - 2006 FTEs reflects the reduction of positions left vacant as a result of an Early Retirement Incentive Program implemented in 2005. The position and related cost reductions are consistent with the MR/DD proposal to the Board of County Commissioners for the MR/DD levy in 2004.

**Community Mental Health Board** - The .07 reduction in FTE is attributable to a rounding process in the Performance System.

**Community Development**, through additional funding for Section 8 housing units, has added one positions: a housing specialist.

**Coroner** - During the 2006 budget the Coroner's office recalculated the number of hours the a part-time employee worked in 2005 resulting in an increase in FTE calculation.

**Court of Common Pleas** - The percentage of multiple employees' salaries was increased slightly for an added .5 FTE. Additionally, in 2005, a staff attorney for the Judges was added.

**Family & Children First Council** - FCFC's positions vary year to year based on the percentage funded by grants. For 2006 grants relieved an additional 0.15 positions from the special revenue fund.

**Job and Family Service** - JFS positions show a reduction in 2005 and in the 2006 recommended budget as Purchasing employees who had been directly charged to JFS are now paid from Administrative Services' general fund budget. JFS will reimburse the general fund for these costs to the degree possible through indirect cost billings.

**Juvenile Court** - Due to grant funding lost in 2003-2004, many positions were eliminated through attrition. Additional grant funding in 2005 allowed for a new treatment coordinator and probation officer.

**Prosecutor** - The shifts from 2005 to 2006 are primarily the result of shifting support staff from the Restricted Fund to the General Fund as a response to workload changes in various areas.

**Public Works** - During 2004 Public Works has added one temporary employee to substitute for an employee called to active duty in the Iraqi war. The FTE's allocation is split between the general fund and restricted funds. The temporary position was eliminated for 2006.

**Sheriff** - In 2005, the Sheriff added a position to the concealed carry license issuance fund and lost one grant FTE. In 2006, there is one new position in Central Warrants to address the demands of the sexual offender registration program.

**Treasurer** - The shifts from 2005 to 2006 are primarily the result of shifting support staff from the General Fund to the Restricted Fund as a response to workload changes in various areas.

## **Five-Year Plan Overview 2006 - 2010**

### **Plan Development**

The five-year plan for the general fund for 2006-2010 was developed in the fall of 2005 in conjunction with departmental forecasts and is viewed as a planning document, building in inflation and real growth, where appropriate. The plan was developed by the Department of Administrative Services (DAS) with input from departments regarding the cost of new programs, changes to current programs and efficiencies that would reduce the cost of current programs or suggest program elimination.

It was made clear to departments that the five-year planning process does not guarantee that all programs will be funded but will be used as a guide to make the annual budget process more effective. The five-year plan will be used to establish budget goals for future years. For example, the County Personnel department has forecast in the plan the future costs of information system support and an additional employee for the workers compensation program. That forecast will become the framework for the department's budget request for the upcoming year and serve as a guide to recommendations and, ultimately, the final approved budget for the department.

The value of the general fund five-year plan is that, in addition to providing planning information to county administration, the preparation and formulation of the five-year plan encourages each department director to think about future and existing programs, costs, and resulting revenues.

The narrative explains the assumptions and variations from those assumptions that were made in compiling the plan. Non-recurring revenues and expenditures for 2005 were removed before the inflationary growth was applied for 2006 and beyond.

### **Five-Year Outlook**

**2005:** The general fund cash balance as of December 31, 2005 is projected to be \$29 million. That balance is 11.9% of budgeted ongoing expenditures toward a Board budget goal that requires the county to carry 20% of ongoing expenditures in its fund balance. The county lost some ground toward this goal during 2005 as several estimated revenues have performed below the level expected during budget development.

**2006:** Based on departmental information and current estimates, ongoing revenue for the upcoming year will exceed ongoing expenditures. The carryover is projected to be \$30 million toward the BOCC 20% carryover requirement of \$49.6 million—an increase to 12.1% of ongoing expenditures. It is not evident, based on current projections, how anticipated revenue and expenditures will allow the county to meet the carryover requirements in 2006.

**2007-2010:** New revenues or a significant reduction of projected expenditures needs to occur in order to maintain the general fund's carryover.

# Five-Year Plan

## General Fund 2006-2010

Prepared November 2005

Amounts in thousands of dollars

Variables	Source						
Rate of Inflation	2.95% Avg of CBO Forecast 05-06 and BLS 12-Month Avg - Sept 05						
Rate of Real Growth	3.55% CBO-average 2005/2006						
New Construction Growth	\$100M Auditor's office projects \$100M annual increase to valuation for new growth						
	2004 Actual	2005 Estimate	2006 Budget	2007 Estimate	2008 Estimate	2009 Estimate	2010 Estimate
<b>Revenues</b>							
Administrative Services	6,131	8,414	6,071	6,250	6,435	6,625	6,820
Auditor							
Real Estate Tax	37,984	37,863	42,239	42,125	42,333	44,202	44,428
Public Utility Reimbursement	794	794	794	635	635	635	635
Personal Property Tax	4,133	3,875	2,883	1,970	980	0	0
Sales Tax (Original 1/2 Cent)	63,503	64,667	65,960	67,280	68,625	69,998	71,398
Local Government Fund	21,302	21,819	21,302	21,302	21,302	21,302	21,302
Local Gov't Revenue Assistance	2,876	2,924	2,934	2,934	2,876	2,876	2,876
Local Gov't Financial Inst.	748	491	836	836	836	836	836
Transfer Tax	12,710	13,949	14,331	14,754	15,189	15,637	16,098
Miscellaneous Auditor	3,910	3,474	3,842	3,956	4,072	4,192	4,316
Board of Elections	1,323	388	1,613	405	1,591	424	1,665
Board of Zoning Appeals	19	18	18	18	19	19	20
Building Inspections	2,383	2,411	2,574	2,574	2,574	2,574	2,574
Clerk of Courts							
Common Pleas	3,415	3,288	3,384	3,484	3,587	3,692	3,801
Municipal	8,343	9,039	9,874	10,166	10,465	10,774	11,092
Mail Center	1,481	1,066	1,315	1,354	1,394	1,435	1,477
Miscellaneous Clerk of Courts	1	1	1	1	1	1	1
Communications Center	265	3,960	200	206	1,212	218	225
Community Development	5	0	0	0	0	0	0
Coroner	836	910	985	1,014	1,044	1,074	1,106
County Administrator	585	998	1,249	1,043	1,074	1,106	1,138
County Facilities	1,072	1,113	1,577	1,624	1,671	1,721	1,771
County Personnel	106	3	3	3	3	3	3
Court of Common Pleas	27	28	28	28	29	30	31
Court of Domestic Relations	1,409	1,154	1,298	1,336	1,375	1,416	1,458
Court Reporters	18	26	22	23	23	24	25
Juvenile Court	18,368	19,799	19,302	19,872	20,458	21,061	21,683
Municipal Court	91	75	134	163	168	173	178
Probate Court	1,028	957	1,029	1,059	1,090	1,123	1,156
Probation	857	2,240	1,108	1,141	1,175	1,209	1,245
Prosecutor	3,687	3,475	3,405	3,505	3,608	3,715	3,824
Public Defender	3,422	3,983	3,842	3,943	4,059	4,179	4,302
Public Works	735	661	635	653	673	693	713
Recorder	6,713	5,709	5,700	5,500	5,500	5,500	5,500
Rural Zoning Commission	301	229	226	233	240	247	254
Sheriff	8,551	8,243	8,530	8,782	9,041	9,308	9,582
Treasurer							
Interest	14,841	15,365	16,427	16,912	17,410	17,924	18,453
Miscellaneous Treasurer	2,931	3,061	2,916	3,002	3,090	3,181	3,275
Veterans Services	210	105	105	105	105	105	105
<b>Total Revenues</b>	<b>237,112</b>	<b>246,573</b>	<b>248,690</b>	<b>250,188</b>	<b>255,962</b>	<b>259,231</b>	<b>265,366</b>

## Five-Year Plan

### General Fund 2006-2010

	2004 Actual	2005 Estimate	2006 Budget	2007 Estimate	2008 Estimate	2009 Estimate	2010 Estimate
<b>Expenditures</b>							
Administrative Services	14,080	11,225	10,952	11,207	11,538	11,878	12,229
Auditor	4,262	4,014	4,198	6,677	5,724	5,610	5,776
Board of County Commissioners	813	779	771	794	817	841	866
Board of Elections	6,082	5,531	6,800	7,967	8,764	9,815	10,250
Board of Zoning Appeals	88	88	98	101	104	107	110
Building Inspections	2,059	2,104	2,110	2,173	2,237	2,303	2,371
Clerk of Courts	14,801	14,966	15,148	15,482	15,939	16,409	16,893
Communications Center	2,041	2,299	2,379	2,356	2,426	2,498	2,571
Community Development	80	88	91	93	96	99	102
Coroner	3,511	3,439	3,635	3,757	3,867	4,081	4,099
County Administrator	2,158	2,875	2,215	2,281	2,348	2,417	2,488
County Engineer	871	895	905	932	959	987	1,017
County Facilities	18,268	17,837	18,649	19,165	19,731	20,313	20,912
County Personnel	1,594	1,539	1,599	1,683	1,732	1,834	1,836
Court of Appeals	83	185	114	162	176	191	196
Court of Common Pleas	8,880	8,447	9,843	10,134	10,433	10,740	11,057
Court of Domestic Relations	5,642	5,578	5,441	5,602	5,767	5,937	6,112
Court Reporters	2,342	2,374	2,416	2,488	2,561	2,636	2,714
Debt Service	13,926	8,055	7,384	13,998	13,155	13,023	13,909
Economic Development	687	1,299	1,299	1,337	1,377	1,417	1,459
Emergency Management	286	408	679	699	720	741	763
Info. Processing Advisory Committee	992	581	710	710	710	710	710
Job and Family Services	2,010	1,953	1,927	1,984	2,042	2,102	2,164
Juvenile Court	33,186	31,942	31,630	32,553	33,513	34,502	35,520
Municipal Court	6,407	6,643	7,192	7,527	7,749	7,977	8,213
Probate Court	2,972	3,030	3,211	3,263	3,359	3,459	3,561
Probation	10,380	10,358	10,157	10,457	10,765	11,083	11,410
Prosecutor	13,035	13,048	13,488	13,886	14,295	14,717	15,151
Public Defender	11,347	11,746	11,966	12,307	12,670	13,043	13,428
Public Works	1,546	1,561	1,597	1,608	1,655	1,704	1,754
Recorder	2,491	2,236	2,323	2,349	2,418	2,489	2,563
Rural Zoning Commission	430	428	439	452	465	479	493
Sheriff	63,365	64,905	66,089	67,761	69,760	71,818	73,937
Treasurer	1,200	1,308	1,276	1,314	1,352	1,392	1,433
Veterans Services	988	1,108	1,231	1,267	1,305	1,343	1,383
<b>Total Expenditures</b>	<b>252,904</b>	<b>244,872</b>	<b>249,962</b> <sup>1</sup>	<b>266,522</b>	<b>272,528</b>	<b>280,697</b>	<b>289,448</b>
 Budget Gap	 (15,792)	 1,700	 (1,273)	 (16,334)	 (16,566)	 (21,466)	 (24,082)
Prior Year Carryover			29,032	30,040	14,906	(1,660)	(22,126)
Adjustments: Advances, Transfers, etc.			2,281 <sup>2</sup>	1,200		1,000	1,000
Year-end Encumbrances							
Budget Stabilization Fund							
<b>Projected Ending Balance</b>	<b>29,588</b>	<b>29,032</b>	<b>30,040</b>	<b>14,906</b>	<b>(1,660)</b>	<b>(22,126)</b>	<b>(45,208)</b>

1 The 2005 budget includes \$1.94 million in non-recurring expenditures.

2 2006 Adjustments include: reserved Communications Center fees (\$1.2 million), unexpended capital project funds (\$1.41 million), the 2006 receivable portion of a loan to Woodlawn (-\$0.3 million). 2007, 2009 and 2010 also include reserved Communications Center fees.

## **Five- Year Plan Narrative 2006 - 2010**

Assumptions include annual rate of inflation of 2.95% and real growth rate of 3.55% over the five-year period covered in this plan. The base year is the 2006 budget amount, unless otherwise indicated. Estimated amounts for 2005 reflect projections through September. If non-recurring expenditures were included in the 2006 budget, the 2007 amount was adjusted to reflect the reduction of this item; however, some non-recurring capital costs for future years remain within the projections.

### **Revenues**

- **Auditor - Real estate tax** – The Auditor’s office projects new construction growth for 2006-2010 to be approximately \$100 million annually, resulting in approximately \$226,000 annually in general fund real estate tax. A 5.0% increase is projected in 2009 to reflect a reappraisal year, and 2006 will also includes a projected increase for reappraisal. (The actual amount of the increase will be available from the Auditor’s office in December 2005.) A new tangible personal property reimbursement of \$989,000 (established under House Bill 66) is reflected through 2010. It will gradually be reduced from 2011 through 2018. The \$10K personal property reimbursement phase-out is reflected at its accelerated rate under HB 66, and the 10% rollback has been eliminated for commercial and industrial classes of real property.
- **Auditor - Public Utility Reimbursement** – In 2006 the state begins to phase out the reimbursement, decreasing the rate from 100% to 80% for 2007-2011.
- **Auditor - Personal property tax** – HB 66 phases out personal property tax over the next four years.
- **Auditor - ½ cent sales tax** – Sales tax receipts are projected to grow at 2% for the length of the plan.
- **Auditor - Local Government Fund (LGF), Local Government Revenue Assistance Fund (LGFRAF)** – There is a freeze in effect until July 2007 under HB 66. Collections from July 2007 and forward will reflect the elimination of the corporate franchise tax and the reduction in the personal income tax rates.
- **Board of Elections** – The Board of Elections operates on a two-year cycle; revenue is higher in the even-numbered years, when the county is reimbursed by municipalities and school districts for facilitating local elections during the odd-numbered years.
- **Probate Court** - The Ohio Probate Court Judges Association is considering approaching the legislature about increasing court fees. If it is successful court revenues could increase considerably in future years.

- **Recorder** - Recorder's revenues are projected at \$5.7 in 2006 and \$5.5 million for the length of the five-year plan, as increases in refinancing activity (due to low interest rates) have inflated revenues in recent years.
- **Veterans Services** - Veterans Services' share of the Senior Services levy has reached its cap and will remain constant at \$105,000.

### **Expenditures**

- **Administrative Services** – Adjustments have been made in DAS in years 2007-10 for additional staff in Purchasing to address the countywide inventory and the expansion of the online auction to include the Sheriff and Engineer; support for the risk management information system; increases to insurance premiums; and IT upgrades to OSU extension.

Subsidy to the Communications Center is included in contingency at \$1.2 million in 2006. The result is a continued detail rate of \$14.00 and some cuts to the Communications Center budget.

In 2007 the Soil and Water Conservation District (subsidized by the general fund through DAS) anticipates hiring one new Earthworks inspector, the cost of which should be offset by permit fees.

- **Auditor** – The Auditor's office anticipates the following changes in spending:
  - \$15,000 in 2007 for overtime and travel related to heavy volume of cases before the state board of tax appeals
  - \$50,000 in 2007 for staffing and office space to do groundwork for the 2011 reappraisal
  - \$250,000 in 2007 for a new payroll vendor contract
  - \$1,000,000 in 2007 to review and replace the Performance accounting system
  - \$1,000,000 in 2007 for a new tax accounting system
  - \$15,000 in 2007 related to the phase out of personal property tax
  - \$25,000 in 2007 and 2008 for business resumption planning
  - \$100,000 in 2008 for the triennial property reassessment
  - \$150,000 in 2008 for the mailing and production of triennial value notices
  - \$1,000,000 in 2008-10 for the 2011 reappraisal
- **Clerk of Courts** – The Clerk's projections do not include additional expenditures should the state dissolve Mayor's Courts, shifting that burden to the Municipal Court, as we do not currently have a timeframe for the change. Should it go forward there would also be some off-setting revenue.

- **Coroner** – The Coroner anticipates the following changes in spending:
  - \$14,500 in 2007 onward to support the laboratory/medical examiner information system
  - \$100,000 in 2009 to replace the gas chromatograph/mass spectrometer in the drug section

Not included in the projections are additional expenses should the state require coroner investigations of nursing home deaths. The change would likely result in one or two new investigative personnel.
- **County Personnel** – Personnel anticipates the following changes in spending:
  - \$25,000 in 2006 onward to support the human resources information system
  - \$50,000 in 2009 to negotiate successor agreements for two pending bargaining units in the Sheriff's office
  - A new employee should the county move to a self-insured workers' compensation program (included in 2007 onward).
- **Court of Appeals** – The court anticipates some additional costs in future years for new judges that join the court and for the staggered replacement of computers that will begin in 2008.
- **Debt Service** – The 2006 budget provides funding for all 2006 obligations for debt currently outstanding. It provides interest for debt anticipated to be issued to fund the Communication Center Upgrade, Phase I, Communication Center HVAC and the Regional Emergency Operations Center at Radcliff. It also includes interest for funding the purchase of voting equipment. The increase in 2006 is the result of \$19.5 million in notes due for the county public safety radio system. The county has set aside the entire payment in the budget stabilization fund, but it may choose to issue new debt for the system to avoid incurring the entire cost in one year. Increases in years 2007 – 2010 are to pay principal and interest on all of the afore mentioned projects.
- **IPAC** – IPAC is not a mandatory allocation. Future years reflect inflationary growth, but do not presume continued funding.
- **Juvenile Court** – The court is to become a model delinquency court at an estimated cost of \$100,000 annually beginning in 2006. It also expects to need \$1,000,000 in renovations to the Hillcrest school over the next five years. The expenditures will likely be part of County Facilities capital maintenance projects.
- **Municipal Court** – The court may be affected by the same Mayor's Court issue referenced by the Clerk of Courts. The court also anticipates new positions to address increases in jail intake and additional investigation and risk assessment issues in domestic violence cases due to Amy's Law. The plan also projects an increase in revenue in 2007 for the Off-the-Streets program, and additional general fund expenditures due to the loss of some federal grant funding.

- **Probation** – The County is in the process of moving the electronic monitoring program from the Probation department to the Sheriff’s office. The change is not reflected in the five-year plan because it is expected to have no net financial impact on the departments involved.
- **Public Works** – Public Works anticipates additional expenditures and revenues for implementation of the EPA's Phase II Stormwater Regulations. Public Works may also be required to inspect installations of private storm systems.
- **Sheriff** – The Sheriff’s projections do not include any additional operating expenses for a new jail, as there is not yet a timeline for the project. Inflationary increases take into account recent growth in costs associated with gasoline and with the sexual offender notification programs.